

CHAPTER 347A

COUNTY HOSPITALS PAYABLE FROM REVENUE

Referred to in §11.1, 21.5, 27.1, 97B.52A, 331.321, 331.441, 331.461, 347.13, 347.23A, 347.24, 347.25, 476B.1

See §347.13(9), 347.24

347A.1	Revenue bonds — trustees — administration.	347A.4	Reserved.
347A.2	Reserved.	347A.5	Discrimination prohibited.
347A.3	Tax for maintenance and operation.		Repealed by 2009 Acts, ch 110, §17.
		347A.6	Collection of accounts.

**347A.1 Revenue bonds — trustees — administration.**

1. A county having a population less than one hundred fifty thousand may issue revenue bonds for a county hospital as provided in [section 331.461, subsection 2](#), paragraph “e”.

2. a. The administration and management of the hospital shall be vested in a board of hospital trustees consisting of five or seven members. Appointments for a five-member board shall be made by the board of supervisors from among the resident citizens of the county with reference to their fitness for office, and not more than two of the trustees shall be residents of the same township.

b. The trustees shall hold office until the next succeeding election, at which time their successors shall be elected, two for a term of two years and three for a term of four years, and thereafter their successors shall be elected for regular terms of four years each. Vacancies on the board of trustees may be filled in the same manner as original appointments, to hold office until the vacancies are filled pursuant to [section 69.12](#). If a board member is absent for four consecutive regular board meetings, without prior excuse, or fails to comply with more stringent attendance requirements for regular board meetings included in the bylaws governing the board, the member’s position shall be declared vacant and filled as set out in this paragraph.

c. The trustees shall qualify by taking the usual oath of office as provided in [chapter 63](#), but no bond shall be required of them. The trustees shall receive no compensation but shall be reimbursed for all expenses incurred by them in the performance of their duties.

d. The board first appointed shall organize promptly following its appointment and shall serve until successors are elected and qualified. Thereafter, and no later than December 1 of each year, the board shall reorganize by the appointment of a chairperson, secretary, and treasurer. The secretary shall report to the county auditor and the county treasurer the names of the chairperson, secretary, and treasurer of the board as soon as practicable after the appointment of each.

e. Expansion from a five-member to a seven-member board of trustees shall occur only on approval of a majority of the five-member board of trustees. The five-member board of trustees shall appoint members to the additional vacancies; one appointee shall serve until the succeeding general election, and the other appointee shall serve until the second succeeding general election at which times successors shall be elected.

3. a. Before the fifteenth day of each month, the county treasurer shall give notice to the chairperson of the board of trustees, or the chairperson’s designee, of the amount of revenue collected for each fund of the hospital to the first day of that month and the county treasurer shall pay the taxes to the treasurer of the hospital as provided in [section 331.552, subsection 29](#).

b. The hospital administrator, or the administrator’s designee, shall ensure that all accounts, funds, reports, and financial statements of the county hospital conform to generally accepted accounting principles as established by the governmental accounting standards board.

c. The hospital administrator, or the administrator’s designee, shall file a financial report with the board of hospital trustees on or before the date of each regularly scheduled board meeting for the period of time since the board’s previous regularly scheduled meeting.

4. a. The board of trustees shall make all rules and regulations governing its meetings

and the management, government, and operation of the county hospital and shall fix charges for the services furnished so that the revenues will be at all times sufficient in the aggregate to provide for the payment of the interest on and principal of all revenue bonds issued and outstanding for the hospital, and for the payment of all operating and maintenance expenses of the hospital.

b. The board of trustees shall have all of the powers and duties necessary to manage, control, and govern the county hospital including but not limited to any applicable powers and duties granted boards of trustees under other provisions of the Code relating to hospitals, nursing homes, assisted or independent living services, and other ancillary services irrespective of the chapter of the Code under which such institutions are established, organized, operated, or maintained, unless such provisions are in conflict with [this section](#).

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §347A.1; 81 Acts, ch 117, §1063]

[84 Acts, ch 1003, §7](#); [90 Acts, ch 1118, §1](#); [92 Acts, ch 1024, §3](#); [97 Acts, ch 170, §87](#); [99 Acts, ch 36, §10](#); [2009 Acts, ch 110, §15](#); [2018 Acts, ch 1033, §6](#)

Referred to in [§331.321, 331.552](#)  
Removal from office, [§66.1A, 66.31](#)

**347A.2** Reserved.

### **347A.3 Tax for maintenance and operation.**

1. If in any year, after payment of the accruing interest on and principal due of revenue bonds issued under [chapter 331, subchapter IV, part 4](#), and payable from the revenues derived from the operation of the county hospital, there is a balance of such revenues insufficient to pay the expenses of operation, maintenance, and funded depreciation of the hospital, the board of hospital trustees shall certify that fact as soon as ascertained to the board of supervisors of the county, and the board of supervisors shall make the amount of the deficiency for paying the expenses of operation, maintenance, and funded depreciation of the hospital available from other county funds or shall levy a tax not to exceed one dollar and eight cents per thousand dollars of assessed value in any one year on all the taxable property in the county in an amount sufficient for that purpose. However, general county funds or the proceeds of taxes shall not be used or applied to the payment of the interest on or principal of revenue bonds issued under [chapter 331, subchapter IV, part 4](#), but general county funds or proceeds of taxes may only be used and applied to pay expenses of operation, maintenance, and funded depreciation of the hospital which cannot be paid from available revenue derived from its operation.

2. A tax levied under [this section](#) for paying the expenses of operation, maintenance, and funded depreciation of a merged area hospital pursuant to the authority granted a merged area under [section 145A.20](#), shall only be levied on the assessed value of property in that portion of a county which is part of the merged area, in accordance with the plan or merger established, approved, and implemented under [sections 145A.3, 145A.4, 145A.5, and 145A.14](#).

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §347A.3; 81 Acts, ch 117, §1097; 82 Acts, ch 1104, §12]

[85 Acts, ch 123, §13](#); [90 Acts, ch 1118, §2](#); [2018 Acts, ch 1041, §127](#)  
Referred to in [§145A.20](#)

**347A.4** Reserved.

**347A.5 Discrimination prohibited.** Repealed by [2009 Acts, ch 110, §17](#).

### **347A.6 Collection of accounts.**

It shall be the duty of the hospital trustees either by themselves or through the superintendent or similar person to make collections of all accounts for hospital services. Such account shall be payable on presentation to the person liable thereby of an itemized statement and if not paid or secured within sixty days after such presentation the said trustees shall proceed to enforce collections by such means as are necessary and are authorized to employ any person for that purpose and, if legal proceedings are required,

may employ counsel, the employment in either event to be on such arrangement for compensation as the hospital trustees deem appropriate.

[C58, 62, 66, 71, 73, 75, 77, 79, 81, §347A.6]